**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

WRIT PETITION NO. 5184 OF 2025

Anand Prafullachand Tandure ..PETITIONER

VERSUS

Income Tax Officer, Ward–1, Latur and Others ..RESPONDENTS

....

Ms. Rutuja N. Pawar a/w Ms. Sneha More, Advocates for petitioner
Mrs. K.B. Patil Bharaswadkar, Advocate for respondent nos.1 and 2

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CORAM : R.G. AVACHAT AND SANDIPKUMAR C. MORE, JJ.
DATE : 07th MAY, 2025

PER COURT :

1. Heard.

2. Issue notice to the respondents, returnable on 08th September, 2025. Mrs. Bharaswadkar, learned counsel waives service of notice for Respondent Nos.1 and 2.

3. Learned counsel for the petitioner submits that notice dated 29th March, 2025 issued under Section 148 of the Income-Tax Act, 1961 is barred by limitation since it has been issued for the Assessment Year 2015-16. The notice is required to be issued within a period of three years. She further submits that the second issue involved in the case has been dealt with by this Court, was based upon ***Hexaware Technologies Ltd. Vs. Assistant Commissioner of Income Tax, (2024) 464 ITR 430***.

4. Learned counsel for the respondents submits that these are the machinery provisions and literal interpretation should not be made. She submits that the Madras High Court in case of ***Mark Studio India Pvt. Ltd. Vs. Income Tax Officer and Anr. in Writ Petition Nos. 25223 of 2024 and 25227 of 2024*** has taken a different view, and therefore, no interim protection can be granted.

5. The coordinate Bench of this Court in the similar set of facts held such notice to be bad in law. The decision therein has been challenged before the Apex Court and the same is pending. There is no stay.

6. In the aforesaid factual backdrop, ad-interim relief in terms of prayer clause (c) till next date.

(SANDIPKUMAR C. MORE, J.) **(R.G. AVACHAT, J.)**

SSD